History of the Office of the Comptroller General 1917–1982

Province of British Columbia
Ministry of Finance

BC
F5
D H567
1962
c.3

CHAPTER 7.

An Act to provide for auditing Public Accounts of the Province.

[*Assented to 19th May, 1917.*]

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of British Columbia, enacts as follows:—

Short Title.

1. This Act may be cited as the "Audit Act." Short title.

Comptroller-General and his Office.

Controlling and Audit Branch. 7. There shall be and is hereby established in the Treasury Department a special branch called the "Controlling and Audit Branch," which shall include the offices of the Comptroller-General, the Auditor of Revenue, the Auditor of Disbursements, the Purchasing Agent, and all general employees thereof.

Comptroller-General and salary. 8. The Lieutenant-Governor in Council shall appoint as the head and for the management of such branch an officer to be known as the "Comptroller-General," who shall be paid an annual salary not exceeding four thousand two hundred dollars.

Tenure of office. 10. The Comptroller-General shall hold office during good behaviour, but shall be removable by the Lieutenant-Governor in Council on the Address of the Legislative Assembly.

12. The Comptroller-General shall exercise a general supervision over all matters relating to the Controlling and Audit Branch of the public service and be responsible for the proper conduct and administration thereof. General duties of Comptroller-General.

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HISTORY OF THE OFFICE OF THE COMPTROLLER GENERAL

INTRODUCTION

The history of the Office of the Comptroller General parallels the history of financial control in the Provincial Government over the past seven decades.

The role and activities of the Office have evolved over time, shaped by history, and by the individuals who have held the position of Comptroller General.

This booklet introduces the reader to the mandate of the Comptroller General, changes in the Office over time, and the backgrounds of the Province's Comptrollers General from 1917 to 1982.

COMPTROLLERS GENERAL

A.N. MOUAT	1917 - 1929
J.A. CRAIG	1929 - 1953
C.J. FERBER	1953 - 1970
J.W. MINTY	1970 - 1976
K.M. LIGHTBODY*	1976 - 1978, 1980
L.G. BONNELL	1978 - 1980
D.R. ALEXANDER	1980 - 1983
D.B. MARSON*	1982

* Acting Comptroller General

1917 ACTS. CHAP. 7

CHAPTER 7.

An Act to provide for auditing Public Accounts of the Province.

HIS MAJESTY, by and with ... Legislative Assembly of the ... enacts as follows:—

Short T...

1. This Act may be cited as the ...

Interpret...

2. In this Act, unless the contex...
"Public moneys," "public reven... applies to all revenue and ... such moneys belong to and ... or are collected by officers ... the Province in trust:
"Certified" includes "examin... correct":
"Sub-Accountant" means any ... ing or expending public m... to or through any Ministe...
"Bank" means any chartered ... the Minister of Finance.

Treasury ...

3. There shall be a Board, to be ... consisting of the Minister of Fina... the Executive Council to be nomin... Lieutenant-Governor in Council.

1960 FINANCIAL CONTROL CHAP. 22

CHAPTER 22

Financial Control Act

1. [*Repealed.* 1976, c. 3, s. 21 (proc. eff. June 23, 1977).]

Interpretation

Interpretation. 2. In this Act, unless the context otherwise requires,
"bank" means a chartered bank as may be determined by the Minister of Finance;
"certified" includes "... rect";
"public moneys," "p... revenue and moc... belong to and are ... by officers of the ...
"Sub-Accountant" mc... or expending pub... through a Minister...
R.S. 1948, c. 22, s. ...

"Treasury Board."

3. There shall be a Boar... sisting of the Minister of Fi... tive Council to be nominat... Governor in Council.
R.S. 1948, c. 22, s. ...

Powers and duties of Treasury Board.

4. The Treasury Board ... Council in all matters relatin... Accounts which are referred ... the Board thinks it necessary ... cil, and may require from a... person an account, return, s... the Treasury Board deems re...
R.S. 1948, c. 22, s. ...

Chairman and Secretary of Treasury Board.

5. The Minister of Financ... and the Deputy Minister of F... whom the Treasury Board sh... civil servant, or other person...
R.S. 1948, c. 22, s. ...

Oaths for protection of ...

6. The Treasury Board th... an officer employed in coll...

1981 FINANCIAL ADMINISTRATION (Replacing RS 1970, c. 129 and 367 and SBC 1980, c. 31) SBC CHAP. 15 INDEX CHAP. 128.5

FINANCIAL ADMINISTRATION ACT

[Part to be proclaimed]

CHAPTER 15

[Act administered by the Ministry of Finance]

Assented to July 7, 1981.

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6981

THE MANDATE

Prior to World War I, financial control became a major issue in the provincial government. After a period of surplus revenues, the province entered a recession and the government's deficits engulfed its reserves.

The Audit Act of 1913 was enacted as a result of the need for improvements in the government's accounting systems. It was modelled after the Federal Act and those of Ontario and Nova Scotia. The Act provided for the appointment of an independent Auditor General who was removable only by the Legislature.

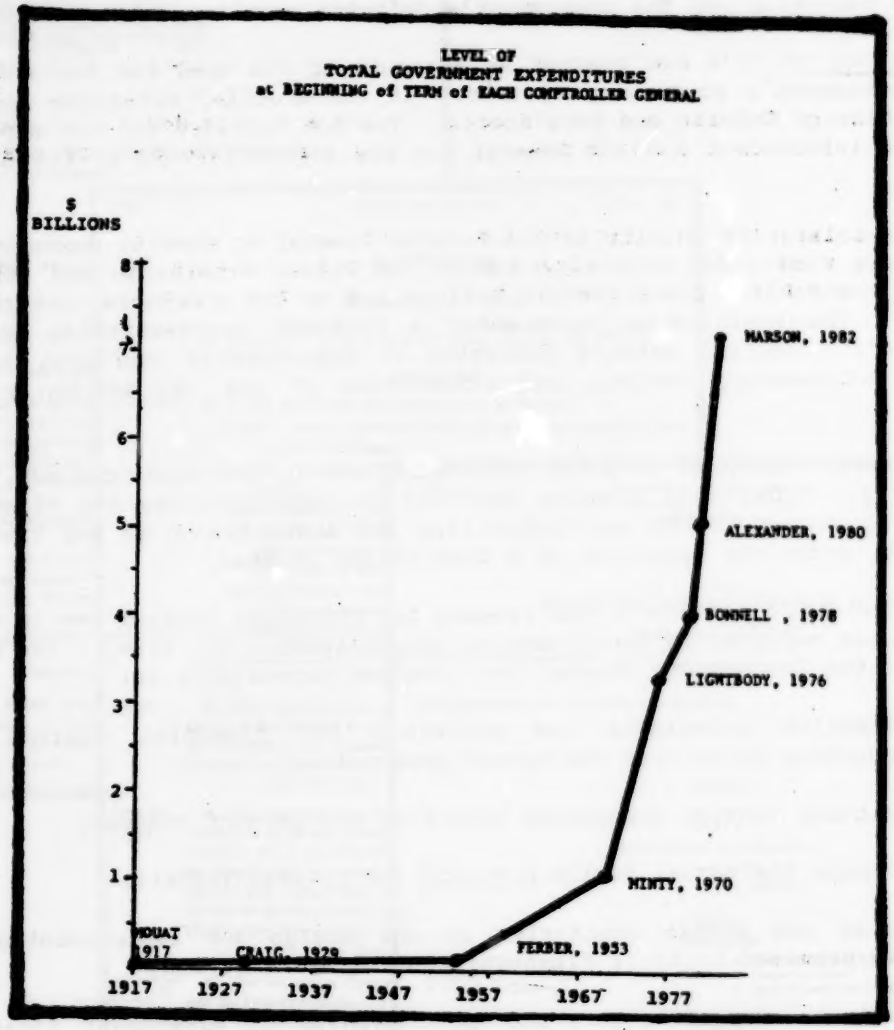
Four years later, the ability of the Auditor General to control unauthorized expenditures came under criticism during the Price, Waterhouse and Company audits of the Pacific Great Eastern Railway and of the provincial government accounts. The consultants recommended a thorough reorganization of the government's financial methods reduction of departmental overlaps, implementation of central control, and elimination of the 'go as you please system'.

The government responded to these recommendations by introducing a new Audit Act in 1917. Under this statute, centralized responsibility for financial control was vested in the new Controlling and Audit Branch of the Treasury Department, under the direction of a Comptroller General.

Although the Audit Act (1917) was renamed the Financial Control Act in 1977, and was later replaced by the Financial Administration Act (1981), the basic mandate of the Comptroller General has remained essentially to:

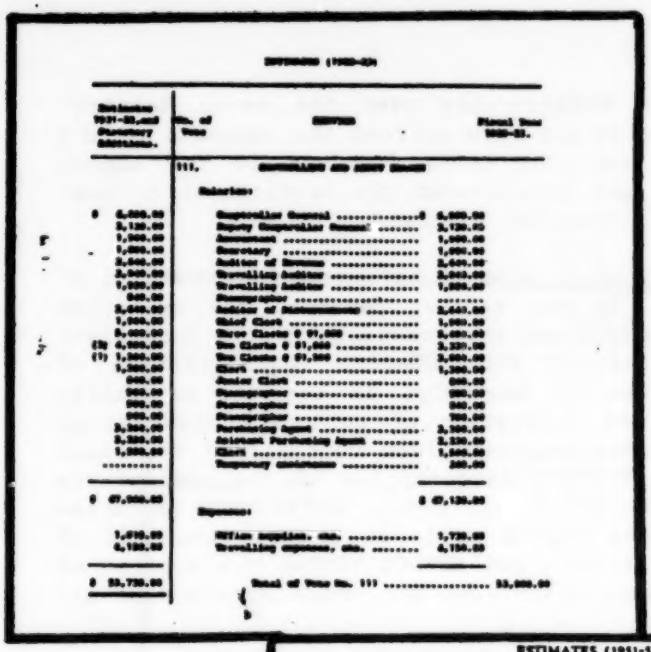
- establish principles and practices for financial control and reporting to be used throughout government;
- maintain central accounting reporting and payment systems;
- prepare the annual Public Accounts and related reports;
- guide and assist ministries in the design and implementation of improvements to their financial control systems; and,
- evaluate the efficiency and effectiveness of government financial control systems.

While these basic functions have come under the jurisdiction of the Comptroller General since 1917, the priority and magnitude of the tasks involved in each have changed over the years.


LEVEL OF
TOTAL GOVERNMENT EXPENDITURES
at BEGINNING of TERM of EACH COMPTROLLER GENERAL
$
BILLIONS
8
7
6
5
4
3
2
1
MARSON, 1982
ALEXANDER, 1980
BONNELL , 1978
LIGHTBODY, 1976
MINTY, 1970
FERBER, 1953
CRAIG, 1929
1917
1917
1927
1937
1947
1957
1967
1977

Government expenditures have grown considerably over the seven decades. However, mechanization and computerization have shifted the emphasis of the Office away from the repetitive technical tasks involved in the manual generation of cheques and reports, and facilitated the development of comprehensive policies and systems for financial control.

A further consequence of the growth of government has been the expansion of objectives of financial control. In the earlier decades, the executive branch was held responsible and accountable for ensuring PROBITY (propriety and honesty), PRUDENCE (responsibility) and LEGALITY (authorization of amounts and purposes by the Legislative Assembly) in the use of public resources. Decentralization and the delegation of authority, results of government expansion, have changed the emphasis from centralized financial control to financial management. ECONOMY (acquisition of the appropriate quality and quantity of resources at the lowest cost), EFFICIENCY (achievement of the greatest output for the inputs used, or a given standard of quality and quantity at the least cost), and EFFECTIVENESS (attainment of program goals) have become additional objectives for which managers at all levels are being held responsible.



ESTIMATES (1951-52) Z 65

Estimated Expenditure, Fiscal Year 1950-51	No. of Vote	SERVICE	Fiscal Year 1951-52
		DEPARTMENT OF FINANCE—*Continued*	
	104.	CONTROLLER AND AUDIT BRANCH	
		Salaries:	
87,500.00		Comptroller-General	87,500.00
6,060.00		Deputy Comptroller-General	6,120.00
4,560.00		Assistant Deputy Comptroller-General	4,620.00
7,920.00		Two Audit Accountants—Grade 5	8,040.00
14,540.00		Five Audit Accountants—Grade 2	14,640.00
5,040.00		Two Audit Accountants—Grade 1	4,920.00
9,360.00		Three Chief Clerks—Grade 2	9,660.00
2,640.00		Senior Clerk—Grade 2	2,700.00
(3) 7,140.00		Six Senior Clerks—Grade 1	13,770.00
(1) 2,100.00		Two Intermediate Clerks—Grade 2	4,440.00
(6) 11,550.00		Two Intermediate Clerks—Grade 1	4,200.00
1,980.00		Secretarial Stenographer—Grade 2	2,100.00
(3) 5,190.00		Five Clerks—Grade 2	8,610.00
2,650.00		Clerk-Stenographer	1,680.00
(7) 10,410.00		Nine Clerks—Grade 1	13,110.00
		Senior Coder	1,560.00
		Two Coders	2,220.00
(1) 3,140.00		Three Key-punch Operators	3,840.00
(2) 2,280.00		Junior Clerk	1,080.00
		Two Clerk-Typists	2,100.00
5,500.00		Temporary assistance	5,500.00
		Cost-of-living bonus	27,190.00
(41) $106,360.00			(51) $149,600.00
		Expenses:	
5,000.00		Office expense	10,500.00
3,200.00		Equipment rental	2,400.00
		Tabulation service	16,000.00
3,000.00		Office furniture and equipment	16,000.00
24,000.00		Travelling expense	28,000.00
$143,560.00		Total of Vote No. 104	222,500.00

Vote 98

OFFICE OF THE COMPTROLLER GENERAL

Description

Under the *Financial Control Act*, the Comptroller General as Chief Accounting Officer of the province has broad authority over and is responsible for the quality and integrity of the financial management and control systems in use throughout the government. This includes the review and development of financial administration and accounting policies, together with related legislation.

The office maintains the central accounting, reporting and payment systems, including trusts, payroll, personnel, accounts payable verification, approval and expenditure control functions, and prepares the annual Public Accounts and related reports. The office also provides an internal audit function for the independent review of the effectiveness and efficiency of financial control systems.

Estimated, 1950-51 Staff	$		Estimate, 1951-52 Staff	$
(201)	4,738,337	Total vote	(204)	6,814,700
		Classification by Standard Objects of Expenditure		
(201)	4,308,272	(01) Salaries—established	(204)	4,653,468
	55,000	(04) Salaries—temporary		649,072
	128,300	(10) Travel expense		236,175
	137,265	(20) Professional and special services		82,000
	183,400	(30) Office expense		275,911
	26,100	(35) Office furniture and equipment		118,074
	4,738,337			6,014,700

THE ORGANIZATION

The Controlling and Audit Branch of the Treasury Department in 1917 consisted of a handful of people who worked in the basement of the Legislature.

By 1922, the Branch had 25 staff members, and its budget was $53,000.00.

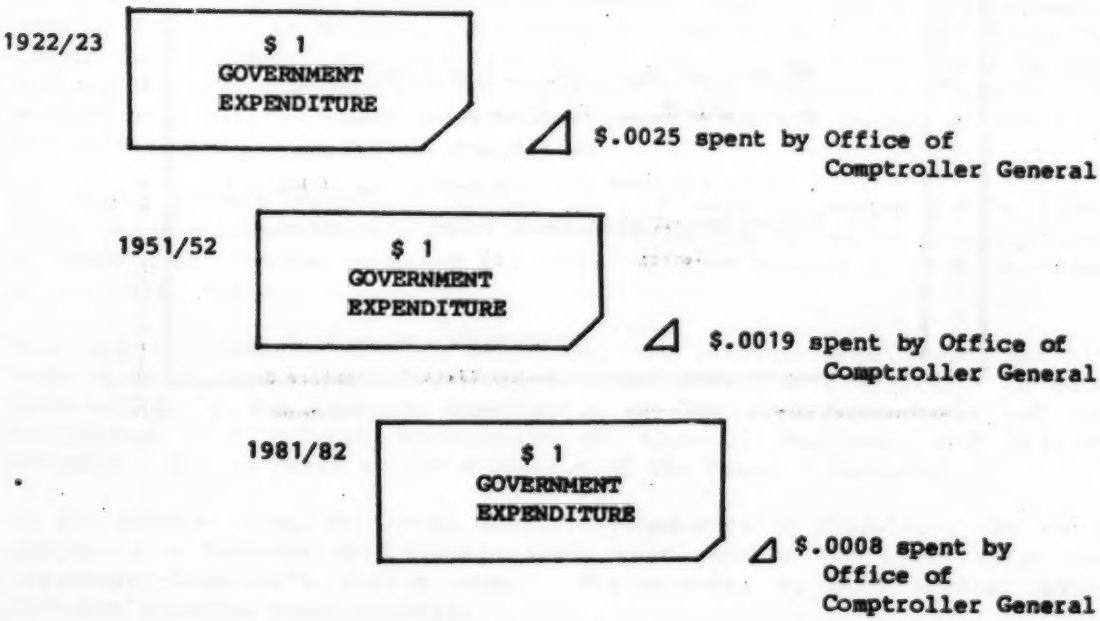
Thirty years later, the 51 employees of the Controlling and Audit Branch of the Department of Finance had moved to larger quarters in the Finance Building on Douglas Street, and their budget had reached $222,500.00.

Growth over the next thirty years was more remarkable. In 1982, the 204 personnel in the Office of the Comptroller General occupy the second floor of the Douglas Building and operate with a budget of $6 million: eight times the staff and 100 times the budget of the 1922 Controlling and Audit Branch.

Government expenditures have increased substantially over the past 7 decades, and the Office of the Comptroller General has likewise expanded. However, the proportion of total government expenditures allocated to the Office has actually declined as a result of mechanization and the delegation of increasing responsibility to the operational ministries.

EXPENDITURES OF OFFICE OF COMPTROLLER GENERAL

PER DOLLAR OF TOTAL GOVERNMENT EXPENDITURES



At the Executive Council Chamber, Victoria,

The first day of August, A.D. 1914.

Present:

The Honourable

Mr. Brewster — in the Chair

Mr. MacLean

Mr. Farris

Mr. Oliver

Mr. Hart

Mr. Sloan

Mr. King

On the recommendation of the Honourable

the Minister of Finance

and under the provisions of Geo. 5 section 8 Chapter

Audit Act.

His Honour the Lieutenant-Governor of British Columbia, by and with the advice of his Executive Council, doth order as follows:—

that ALEXANDER HAIMITH MOUAT be, and is hereby appointed from this date to the office of Comptroller-General at an annual salary of $4,200.00.

Deputy Clerk : Executive Council.

APPROVED AND ORDERED THIS First DAY OF August A.D. 1914

"F. J. Barnard"

LIEUTENANT-GOVERNOR.

THE OFFICE AND THE COMPTROLLERS GENERAL

1917 - 1929
A.N. MOUAT
Comptroller General

Alexander Naismith Mouat, British Columbia's first Comptroller General, was born in Edinburgh, Scotland in 1862. After emigrating to Canada in 1882, he held a series of jobs including those of farmhand, cowboy, railway construction worker and soldier. He was awarded the Northwest Rebellion medal and clasp for his service with the 90th Winnipeg Regiment during the Second Riel Rebellion in 1885.

A year later he joined the Hudson's Bay Company and held a succession of positions over the next 20 years during the great gold rush to the Yukon and Alaska gold fields. After a brief respite he accepted the position of auditor for the City of Edmonton in 1913. Over the following two years he established a Controller's Department, and developed a pre-audit system which received international acclaim and facilitated achievement of a reduction of more than $1 million in the City's controllable expenses.

These accomplishments were of considerable interest to the Brewster Government in British Columbia, and Mr. Mouat agreed to accept the appointment as the province's first Comptroller General. Once the new Controlling and Audit Branch of the Treasury Department was established, Mr. Mouat set about remodelling the Estimates. His intention was to exhibit the proposed expenditures for each activity and department in a manner which allowed the cost of each unit of service to be calculated, and which provided a reliable basis for comparisons from year to year.

The changes in format which he brought about received favourable comments from as far away as England. A leading British journal, in an article "A Lesson for England," declared that B.C.'s accounts were far ahead of any publication issued by the British Government. The comparison of one year's expenditures with those of the previous year is still a feature of the B.C. Estimates today.

Mr. Mouat assumed additional duties in 1918 when he became B.C.'s first Civil Service Commissioner. Ill health forced him to retire from his post as Comptroller General on March 27, 1929. He died January 6, 1950, survived by his wife, Annie.

With his knowledge of western resources, his business experience, and his keen sense of humour, Mr. Mouat was in great demand as a speaker. He held memberships in the Dominion Association of Chartered Accountants and the Institutes of Chartered Accountants of Alberta, Manitoba, and British Columbia. For 12 years he was a Justice of the Peace in Alberta.

In his younger days, Mr. Mouat achieved prominence in athletics. He was a member of a Manitoba championship rugby team, and of two crews which won Lieutenant-Governor's rowing cups. Furthermore, he held several long-distance snowshoe championships.

Approved and ordered this 21st day of March , A.D. 192

Lieutenant-Governor.

At the Executive Council Chamber, Victoria,

PRESENT:

The Honourable in the Chair.

Mr. Bruhn
Mr. Tolmie
Mr. Howe
Mr. Shelly
Mr. Pooley
Mr. McKenzie
Mr. Burden
Mr.

To His Honour

The Lieutenant-Governor in Council:

The undersigned has the honour to recommend:

THAT the resignation of A.M. Mouat as Comptroller-General of the Province of British Columbia be accepted, effective March 21st, 1929, and that his salary be paid up to April 1st, 1929;

AND TO FURTHER RECOMMEND

THAT pursuant to Section 8 of the Audit Act, being Chapter 19 of the Revised Statutes of B.C. for the year 1924, and amendments thereto passed at 1929 Session, Bill No. 22, John Armour Craig, C.A., be appointed Comptroller-General of British Columbia at a salary of $7500.00 per annum, effective March 22nd, 1929.

DATED this 21st day of March A.D., 1929.

Minister of Finance.

APPROVED this 21st day of March A.D., 1929.

Presiding Member of the Executive Council.

1929 - 1953
J.A. CRAIG
Comptroller General

John Armour Craig was the man selected to succeed Mr. Mouat as Comptroller General in 1929. A Scot like his predecessor, Mr. Craig was born in Kilmarnock, Scotland on November 29, 1886. He won honours in Mercantile law at Glasgow University, and became a chartered accountant in 1909.

Mr. Craig came to Canada in 1912 and was employed as an accountant for Canadian Bakeries in Calgary and Vancouver before turning to private practice with various other firms.

On March 22, 1929, Mr. Craig joined the B.C. Civil Service and was appointed Comptroller General. His 24 year term in that key post has yet to be matched by any other Comptroller General in B.C. During that period he reported to seven different Ministers of Finance.

In a province which attracted many of the unemployed from Eastern Canada during the Depression, Mr. Craig was given responsibility for the financing of the Unemployment Relief Acts of 1932 and 1933.

When the provincial economy improved after World War II, the growth in provincial expenditures added considerably to the task of recording, controlling and disbursing government funds. It should be noted that every cheque issued by the Province for goods and services was personally signed by Mr. Craig and co-signed by the Treasury.

In 1953, Mr. Craig retired due to ill health. He died at the age of 91 in 1978 and was survived by two daughters.

He was a member of the Institute of Chartered Accountants in Scotland and in B.C. His other memberships included the United Free Church of Scotland, the Vancouver Island Philatelic Society, the Saltaire Society, Royal Colwood Golf Club, and the Rotary Club. He served as president of the Rotary Club, and was an exhibitor at the International Philatelic Exhibition in Victoria in 1938.

Mr. Craig was a golfing enthusiast. He was also an ardent fisherman and won awards in the 1951 Rotary Fishing Derby including a cup for landing a 20 pound salmon.

Approved and ordered this 31st day of March, A.D. 1953.

Lieutenant-Governor.

At the Executive Council Chamber, Victoria,

PRESENT:

The Honourable in the Chair.

Mr. Bennett
Mr. Gunderson
Mr. Black
Mr. Bonner
Mr. Sommers
Mr. Gaglardi
Mr. Chetwynd
Mr. Hicks
Mr. Rolston
Mr. Martin
Mr.

To His Honour

The Lieutenant-Governor in Council:

The undersigned has the honour to report:

9/e 534/51, 903/57. RETIRED 9/e 1185/20

THAT whereas a vacancy exists in the office of Comptroller-General due to the retirement of John Armour Craig;

AND TO RECOMMEND THAT pursuant to Section 8 of the "Audit Act" as amended by Section 2 of the "Audit Act Amendment Act, 1953", Charles John Ferber, C.A., be appointed Comptroller-General at a salary of $9,360.00 per annum.

AND TO RECOMMEND FURTHER THAT the provisions of Section 3 (d) of the "Civil Service Superannuation Act" apply to the said Charles John Ferber.

DATED this 31st day of March A. D., 1953

Minister of Finance

APPROVED this 31st day of March A. D., 1953

Presiding Member of the Executive Council

1953 - 1970
C.J. FERBER
Comptroller General

Charles John Ferber, Mr. Craig's Deputy Comptroller General since 1945, accepted the "interesting challenge" posed by the Comptroller General position upon Mr. Craig's retirement.

Born in Barnet, England on April 28, 1906, Mr. Ferber was drawn to Canada in 1926 by a campaign to attract immigrant farm workers. The following year, he abandoned farming and entered a firm of chartered accountants in Prince Albert, Saskatchewan. In 1933 he obtained his C.A., and 3 years later he moved to practice with a Vancouver firm.

In 1945, Mr. Ferber was invited to join the Controlling and Audit Branch by Premier John Hart. He was appointed Deputy Comptroller General under Mr. Craig, and succeeded him in 1953.

Mr Ferber held the view that "audit after the event was a waste of time, particularly in government. You should pre-control in such a way that the audit is a survey and a test of the system." The changes which he introduced reflected this point of view. These included: (1) a centralized accounting system with a built in pre-audit for all branches of government, (2) a revised financial administration system in government agencies which eliminated local ledgers, payment of vouchers in the field, and the need for bank transfers, (3) the implementation of a release system to control shortfalls in revenues and to monitor expenditures in relation to Estimates, and (4) the preparation of monthly financial statements for the Minister of Finance.

During this period technological advances allowed the Branch to keep pace with the increasing demands. Mechanization replaced some of the manual operations involved in bookkeeping, salary cheque preparation, cheque signing, and the handling of cash in liquor stores. Computers were introduced in the payroll system, the Data Processing Division was established, and a computerized financial management system was developed.

Using a small rubber stamp attached to his pencil, Mr. Ferber left his mark - his initials CJF encircled in green ink - on forms, memos and reports as undisputed proof of the Comptroller General's authorization.

Mr. Ferber's widely respected financial knowledge and expertise were applied to the development of detailed accounting procedures for the B.C. exhibit at the Osaka World's Fair as well as many projects closer to home. Upon his retirement in 1970 he received commendations for his accomplishments from associates and politicians alike.

Since leaving the public service, Mr. Ferber has rechanneled his energy into gardening and fishing. Today at the age of 76, he continues to craft toys for handicapped and underprivileged children.

Approved and ordered this 14th day of May , A.D. 19 70.

Lieutenant-Governor.

At the Executive Council Chamber, Victoria,

PRESENT:

The Honourable in the Chair.

Mr. Bennett
Mr. Black
Mr. Peterson
Mr. Williston
Mr. Shelford
Mr. Chant
Mr. Kiernan
Mr.
Mr.
Mr.
Mr.

To His Honour

The Lieutenant-Governor in Council:

The undersigned has the honour to recommend: Govt O/C 2271/70 O/C 3292/71 O/C 744/53

THAT Charles John Ferber, C. A. has retired as Comptroller-General effective May 15, 1970.

AND TO RECOMMEND THAT pursuant to Section 8 of the "Audit Act" John Williams Minty, C. A. be appointed Acting Comptroller-General, vice Charles John Ferber, effective May 15, 1970, at a salary of $20,000 per annum.

AND TO RECOMMEND FURTHER THAT the provisions of the "Civil Service Superannuation Act" apply to the said John William Minty.

DATED this 14th day of May A. D. 1970

Provincial Secretary

APPROVED this 14th day of May A. D. 1970

Minister of Finance

APPROVED this 14th day of May A.D. 1970

Presiding Member of the Executive Council

1970 - 1976
J.W. MINTY
Comptroller General

John William Minty was appointed Acting Comptroller General by the W.A.C. Bennett Cabinet on May 15, 1970, and was confirmed as Comptroller General in 1971.

Born on June 21, 1921 in Winnipeg, Mr. Minty was the first Canadian-born Comptroller General to serve in the Province. He attended the University of Manitoba, and worked with Price Waterhouse Chartered Accountants for nine years, then served as a lieutenant with the Royal Canadian Artillery during World War II.

After the war, Mr. Minty returned to the accounting field, obtained his C.A. in 1955, and worked for the Department of National Revenue as a field audit group head for 13 years.

He joined the B.C. Public Service as an auditor with the Controlling and Audit Branch in 1965. A year later, he was appointed Director of the Income Taxation Branch, and consequently Inspector of Trust Companies, Assessor and Collector of Probate Fees and Succession Duties, and Commissioner of Income Tax under the Logging Tax and Mining Tax Acts. In the meantime, he completed the government's three year Executive Development Course and received his diploma in Public Administration.

As Comptroller General from 1970 to 1976, Mr. Minty was faced with the monumental task of attempting to control government expenditures at a time when they were plagued by spiraling inflation. Government expenditures rose from over $1 billion to more than $3 billion over the six years, and overexpenditures were most marked in the area of social programs. He conducted an extensive review of B.C. Hydro financing, and prepared the Minty Report on the B.C. Railway which received considerable attention in the Legislature and in the press. In 1974, he became the first provincial government representative appointed to the Council of the Institute of Chartered Accountants of British Columbia.

Ill health lead to Mr. Minty's retirement in 1976. Since then he has had more time to devote to his family, to gardening and to travel.

2669

APPROVED AND ORDERED SEP. 9 1976

Administrator

EXECUTIVE COUNCIL CHAMBERS, VICTORIA SEP. 9 1976

ORT. ok 0050/76

Pursuant to the Audit Act Act, and upon the recommendation of the undersigned, the Lieutenant-Governor, by and with the advice and consent of the Executive Council, orders that Order-in-Council #2283/76 be rescinded;

AND THAT K. M. Lightbody, C. A., be appointed Acting Comptroller-General at a salary of

AND THAT pu

Part 1 of the

Lightbody, C.

BRITISH COLUMBIA

2005

APPROVED AND ORDERED SEP. 18 1980

Lieutenant-Governor

EXECUTIVE COUNCIL CHAMBERS, VICTORIA SEP. 18 1980

ORT. 2816/80

On the recommendation of the undersigned, the Lieutenant-Governor, by and with the advice and consent of the Executive Council, orders that Keith M. Lightbody be appointed acting Comptroller-General, and that his regular salary be increased by an additional $200.00 per month during the period of this acting appointment.

MINISTER OF FINANCE

W. K. Bennett

PRESIDING MEMBER OF THE EXECUTIVE COUNCIL

1976 - 1978, 1980
K.M. LIGHTBODY
Acting Comptroller General

The man called upon to fill the void left by the ailing Mr. Minty was his Deputy Comptroller, Keith Lightbody. His appointment as Acting Comptroller General in 1976 marked the first time that this important post was filled by a native British Columbian.

Keith Martin Lightbody was born on October 14, 1924 in Vancouver, B.C. He attended high school and university in Vancouver but left to serve with the RCAF during World War II. After the war, he resumed his studies and completed an undergraduate degree in Commerce at the University of British Columbia in 1947. He joined the Vancouver firm of Peat, Marwick, Mitchell and Company and graduated as a chartered accountant in 1952.

In April, 1954 Mr. Lightbody enlisted in the government service as an audit accountant. Four years later, he left his supervisory position in Vancouver to move to Victoria as Co-ordinator of Central Accounting in the Controlling and Audit Branch.

Mr. Lightbody was appointed Deputy Comptroller General under Mr. Minty in 1972.

Several years later he was required to take over the duties of the Comptroller General when Mr. Minty became ill. He was appointed Acting Comptroller General in 1976 and served in that capacity for two years.

In 1976, the Auditor General Act established the Auditor General position to which the responsibility for external audit was assigned. Further provisions of the Act changed the name of the Audit Act to the Financial Control Act, and the title of the Controlling and Audit Branch to the Office of the Comptroller General. The following year, the Finance Department became the Ministry of Finance.

Meanwhile, technological advances lead to the computerization of the accounts and payroll, and to the development of personnel information systems.

On September 15, 1978 Mr. Lightbody returned to his previous duties when Mr. Bonnell was appointed Comptroller General. However, two years later he became Acting Comptroller General again after Mr. Bonnell's departure.

Following a Ministry reorganization in January 1981, Mr. Lightbody moved to his present position as Assistant Deputy Minister in charge of the Revenue Division.

Despite the demands of his job, Mr. Lightbody has still found time to apply his considerable talents to the benefit of the Shriners as well as soccer and lacrosse organizations.

2062

APPROVED AND ORDERED SEP -2 1978

Lieutenant-Governor

EXECUTIVE COUNCIL CHAMBERS, VICTORIA SEP -2 1978

Pursuant to the Financial Control Act, and upon the recommendation of the undersigned, the Lieutenant-Governor, by and with the advice and consent of the Executive Council, orders that

LIONEL G. BONNELL be appointed Comptroller-General, effective September 18, 1978, in the salary range of a Deputy Minister.

Minister of Finance.

Presiding Member of the Executive Council.

1978 - 1980
L.G. BONNELL
Comptroller General

Lionel George Bonnell was the sixth person to occupy the position of Comptroller General in this province. Born February 22, 1929 in Montreal, Quebec, he undertook his C.A. studies at McGill University. He articled with the accounting firms of Peat Marwick Mitchell and Coopers and Lybrand, qualifying with the latter firm in 1953.

After obtaining his C.A., he commenced a lengthly career in management consulting with Price, Waterhouse and Company. This, in turn, was followed by a stint in industry with the multinational electronics firm of Siemens and Halske. In 1967, he joined the Government of Canada and served in the capacity of Director General in the Canadian International Development Agency, and the Department of Supply and Services and, finally, as Assistant Deputy Minister, Finance and Administration for Agriculture Canada.

Mr. Bonnell moved to British Columbia and assumed the position of Comptroller General on September 18, 1978. He regarded the office as being the government's final point of reference for ensuring the integrity of its financial systems.

The Ministry outgrew its quarters in the Finance building and moved to its present quarters in the Douglas building in 1979. Changes in the accounts payable system expedited payments to suppliers and the introduction of the interactive estimates system facilitated budget preparation. The formation of the Council of Ministry Comptrollers provided financial officers from other Ministries with a source of information and support for efforts to improve financial systems within their jurisdictions.

Citing concern for the independence of the Office of the Comptroller General as a result of the reorganization of the Ministry, Mr. Bonnell left the province in September, 1980. He returned to consulting as a partner with the firm of Deloitte, Haskins and Sells, Associates in Ottawa.

Mr. Bonnell held memberships in the Institutes of Chartered Accountants of Ontario and B.C., the National Association of Accountants (U.S.A.), and the Society of Management Accountants, and the North American Society for Corporate Planning. An avid tennis player, he could often be found on the courts before and after work. When not on the courts, he devoted much of his personal time to the study of investment strategies and portfolio management.

BRITISH COLUMBIA

2860

APPROVED AND ORDERED DEC 30 1980

Lieutenant-Governor

EXECUTIVE COUNCIL CHAMBERS, VICTORIA DEC 30 1980

On the recommendation of the undersigned, the Lieutenant-Governor, by and with the advice and consent of the Executive Council, orders that the appointment of Keith M. Lightbody as acting Comptroller General under Order-in-Council #2005/80 is rescinded, and

Further orders that Daniel Robert Alexander is appointed as Comptroller General, and

Further orders that during the absense or incapacity of the Comptroller General, or while the office of the Comptroller General is vacant, the person holding the position of Deputy Comptroller General be appointed to act in his behalf.

MINISTER OF FINANCE

PRESIDING MEMBER OF EXECUTIVE COUNCIL

1980 - 1983

D.R. ALEXANDER

Comptroller General

Daniel Robert Alexander was the second native British Columbian to fill the post of Comptroller General. Born in Vancouver on April 20, 1923 and educated in his hometown, he earned a Bachelor of Commerce degree from the University of British Columbia and took his R.I.A.

After service in the Royal Canadian Navy, he spent two years in office machine sales. He then embarked on a career of government service which was to span 35 years. His first position, senior clerk in Social Security and Municipal Aid paid him the sum of $180 per month. In successive years he held the positions of tax inspector, auditor and audit supervisor in Vancouver, and in 1959 he moved to Victoria as chief auditor.

Mr. Alexander completed the Executive Development Training Program in 1963, and became Assistant Deputy Minister of Finance in 1965. In the absence of the Deputy, he recalls having had most interesting daily meetings with the then Premier and Minister of Finance, the late Honourable W.A.C. Bennett. In 1980 he oversaw the distribution of 2,068,000 free BRIC shares to B.C. residents.

On December 30, 1980 Mr. Alexander became the province's sixth Comptroller General. His first task was to provide input for and subsequently implement in his jurisdiction the recommendations of the Leighton Report on Ministry of Finance operations. Mr. Alexander's interest in the human side of the organization was evident in the priority given to the improvement of working conditions for his staff of 208.

During this period, a new financial system network and payroll system were under review. The most notable event, however, was the passage of the Financial Administration Act by the Legislature in July, 1981. This Act replaced outdated legislation covering the financial administration of the government and was hailed by the Auditor General as a landmark in the quest for improved public accountability. Of equal importance, the compilation and issue of a Financial Administration Policy Manual provided comprehensive financial policies for the direction and guidance of all ministries to ensure that the objectives and provisions of the Act were achieved.

On April 15, 1982, Mr. Alexander left his office in the Douglas Building to start leave prior to his official retirement in July, 1983. Besides memories of a 35 year career in the B.C. public service, he took with him recollections of his participation as a government representative on the boards of the Health Facilities Association, the Dairy Producers' Protection Fund, the Native Courtworker and Counselling Association, and the B.C. Housing Management Commission.

Aside from his government service, Mr. Alexander played an active role in the planning of the first national Comptroller General's Conference held in Victoria in 1981, and in the Society of Management Accountants with whom he served a term as provincial president, and from whom he received a fellowship. In addition, he served as treasurer for St. Aidan's United Church for over 10 years.

Mr. Alexander's retirement plans include travel, further volunteer work and enjoyment of life with his family.

BRITISH COLUMBIA

638

APPROVED AND ORDERED APR -1 1982

Lieutenant-Governor

EXECUTIVE COUNCIL CHAMBERS, VANCOUVER APR -1 1982

On the recommendation of the undersigned, the Lieutenant-Governor, by and with the advice and consent of the Executive Council, orders that effective April 16, 1982 D. Brian Marson be appointed acting Comptroller-General.

Minister of Finance

Presiding Member of the Executive Council

1982 -

D.B. MARSON

Acting Comptroller General

Derek Brian Marson, Deputy Comptroller General under Mr. Alexander, became the Acting Comptroller General upon the retirement of his predecessor. Mr. Marson was born in Ringwood, England on December 23, 1940 and came to Canada in 1952.

Educated in Vancouver, he obtained a BA in Political Science and International Studies and Masters degree in Political Science from the University of British Columbia. During his undergraduate career,he was the co-founder of C.U.S.O. and its National Vice Chairman. From 1964 to 1969 he served as Associate Director of that organization and spent two years in India as program director.

In 1969, Mr. Marson resumed his education, earned a Master's degree in Public Aministration (Economics and Government) at Harvard University in 1970, and worked as a Teaching Fellow and Research Associate while he was a PhD candidate at the same institution from 1970 to 1972.

He was introduced to government service as a consultant to the federal Minister of Consumer and Corporate Affairs in 1970. Three years later he returned to Ottawa where he held senior positions with the Program Branch of Treasury Board, and in 1978 moved to the position of Acting Deputy Secretary, Evaluation for the Ministry of State for Economic Development. Mr. Marson returned to the West Coast in 1979 and assumed the position of Director, Program Assessment and Evaluation, Treasury Board Staff with responsibility for the economic and resource ministries. A year later he became Deputy Comptroller General under Mr. Alexander.

In the latter position he was involved in the review of the legislative framework for financial administration, the drafting of the Financial Administration Act, and the development of a comprehensive set of new financial administration policies.

Upon the retirement of Mr. Alexander, Mr. Marson was appointed Acting Comptroller General on April 16, 1982. With the Financial Administration Act and related policies in place, Mr. Marson anticipates greater decentralization of authority and responsibility to the Ministries in the future. The Office of the Comptroller General, would then focus more on the development and implementation of broad policies and the monitoring of results.

Aside from his duties with the government, Mr. Marson has retained ties with the Academic community through memberships in the Harvard Graduate Society Alumni Council, the Kennedy School of Government Alumni Association, the Institute of Public Administration of Canada, and the American Society for Public Administration. Furthermore, he has been an Adjunct Professor of policy analysis at the School of Public Administration, University of Victoria since 1981.

Besides balancing academic and career pursuits, he continues to sail, golf, and participate in marathon running.

FINANCIAL ADMINISTRATION ACT

[Part to be proclaimed]

CHAPTER 15

[Act administered by the Ministry of Finance]

Assented to July 7, 1981.

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CONCLUSION

It is apparent that the Office of the Comptroller General has evolved in response to changes in the requirements for financial control in the government, advances in knowledge and technology, and the talents of the dedicated people who have undertaken the task of fulfilling the mandate of the Office.

Portraits of the first seven individuals who applied their skills to the leadership of this dynamic organization are on display in the Board Room on the second floor of the Douglas Building.

THE FUTURE

The past is history now but there is every indication that the Office of the Comptroller General will continue to play a significant role in government financial management. As time passes this history will be updated to reflect further changes.

For General Information Only

Specific career questions should be directed to the Public Service Commission.

ACKNOWLEDGEMENTS

This History of the Office of the Comptroller General and the Portraits of the Comptrollers General are the fruits of the labours of many individuals. The invaluable contributions of the following people are gratefully acknowledged.

For sharing their interesting recollections, gratitude goes to: Mr. Ferber, Mr. Minty, Mr. Lightbody, Mr. Alexander, Mr. Marson and Mrs. D.C. McCarter (Mr. Craig's daughter).

For research assistance, appreciation goes to:

Mr. D (Dennis) Selby-Hele
Mr. C.F. (Chuck) Swannell
Mrs. H. (Helen) LaRose, Supervisor of Archives - City of Edmonton
Ms. K (Kathy) Vinton, Government Information Programs
Mr. T. (Terry) Godfry and Mrs. M. (Margaret) Thomas, Orders-in-council
Mr. D. (David) Mason and Mr. D. (Derek) Reimer, Provincial Archives
Ms. M. (Mary Ann) Murphy and Ms. M. (Maureen) Lawson, Legislative Library
Miss J. (Jane) Porter, Ministry of Finance Information
Mrs. G. (Gloria) Back, Ministry of Finance Personnel

For booklet covers, thanks goes to Queen's Printer.

For location and preparation of Comptroller General Portraits acknowledgements go to:

Mr. D. (Dick) Nakamura and Miss C. (Carolyn) Wong, Ministry of Tourism
Mr. G. (George) Geddes (retired), Mr. D. (David) Harris, and Ms. A. (Arlene) Stewart, Protocol Office, Provincial Secretary
Mr. A. (Alex) Brady, Buildings Services, Provincial Secretary

For preparation of the history and portraits, thanks goes to the following personnel in the Office of the Comptroller General:

Mr. D. (Derek) Haro
Miss M. (Margaret) Sinq
Ms. L. (Leslie) Clark
Mrs. V. (Valerie) Podgorenko
Mrs. S. (Sheila) Morgan
Miss L. (Lori) Delaney
Mrs. J.H. (Jan) Robertson